OFFICE OF THE CHIEF OFFICER, TOWN MUNICIPAL COUNCIL, HONAVAR.

Notification dated 28th February 1972.

(Issued under Section 95 of the Mysore Municipalities Act, 1964.)

No. TMC/ADV/1594/1971-72. Notice is hereby given to the inhabitants of the Municipality of Honavar, the the Municipal Council has resolved in its meeting held on 31st January 1972 to impose the following tax:—

1 Name of the Tax:— A Tax on advertisements.

2 Class of persons or property liable:— Advertisements (other than advertisements published in news papers) erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding frame, post, or structure or upon or in any vehicle or displayed to public view in any manner whatsoever, visible from a public street or public place (including any advertisement exhibited by means of cinematograph).

Explanation (1):— The word "structure" in this sub-clause includes any movable board on wheels used as an advertisement or an advertisement medium.

Explanation (ii):— "Public place" for the purpose of this sub-clause means any place which is open to the used and enjoyment of the public, whether it is actually used or enjoyed by the public or not.

Explanation (iii):— The word "advertisement" in this sub-clause, means any word· letter model, sign, placard, notice, device or representation, whether illuminated or not, in the nature of, and employed wholly or in part for the purposes of advertisement, anouncement or direction.

3 Exemption:— No tax shall be levied on any advertisement which:—

(i) relates to a public meeting or to an election to Parliament of the State Legislature or the Municipal Council or to candidature in respect of such an election : or.

(ii) is exhibited within the window of any building if the advertisement relates to the trade, profession or business carried on in that building ; or

(iii) relates to the trade profession or business carried on within the land or building upon or over which such advertisement is exhibited or to any sale or lettidg of such land or building or any effects therein or to any sale, entertainment or meeting to be held on or upon or in the same ; or.

(iv) relates to the name of the land or building upon or over which the advertisement is exhibited or to the name of the owner or occupier of such land or building ; or

(v) relates to the business of a railway administration and is exhibited within any railway station or upon any will or other property of railway administration :

(iv) relates to any activity of the State Government.

Copy of Resolution No. 9 passed in the ordinary general meeting of the Town Municipal Council, Honavar, held on 31st January 1972.

Read:—

(1) Section 94 (b) (xiii) of the K. M. Act, 1964.

(2) Section 95 of the K. M. Act.

(3) Rule 69 contained in Chapter IV of the K. M. Taxation (Amendment) Rules 1966, read with Schedule VII K. M. Act.

Resolved to impose the following Tax:

Sl. No.	Particulars	Amount of tax Per Annum
1	Non-illuminated Advertisements on land, building, wall hoardings, frame, post, structures etc:—	Rs.
	(a) For a space up to 1 sq m	10—00
	(b) For a space over 1 sq m. and up to 2.5 sq.m.	16—00
	(c) For every additional 2 5 sq m or less	16—00
2	Non-illuminated advertisements carried on vehicles drawn by bullocks, horses, or other animals, human beings, cycle or any other device carried on any vehicle:—	
	(a) For a space up to 5 sq.m.	60—00
	(b) For every addl. 5 sq.m. or less	60—00
3	Illuminated advertisement boards carried on vehicles	
	(a) For a space up to 5 sq.m.	75—00
	(b) For every addl. 1 sq.m. or less	15—00
4	Non-illuminated advertisement boards carried by hand which boardmen:—	
	(a) For each board not exceeding 1 sq m.	15—00
	(b) For each board exceeping 1 sq.m. and up to 2.5 sq.m.	30—00
	(c) For each addl. 1 sq.m. in area or less.	15—00
5	Illuminated advertisement boards carried by hand which boardmen :—	
	(a) For each board not exceeding 1 sq.m.	30—00
	(b) For each board exceeding 1 sq.m. and up to 2.5 sq.m.	50—00
	(c) For each addl 1 sq.m. in area or less	30—00
6	Illuminated advertisements on land, building, wall or hoardings frame, post, structures etc :—	
	(a) For a space up to 2 sq.m.	15 - 00
	(b) For a space over 2 sq m. up to 5 sq.m.	30—00
	(c) For a space over 5 sq m. and up to 2.5 sq.m.	35 -00
	(d) For every addl. 2 5. sq m. or less	35—00
7	Advertisement exhibited on screens in cinema houses and other public places by means of lantern-slides or similar devices :—	
	(a) For a space up to 5 sq.m.	50—00
	(b) For a space over 5 sq.m. and up to 2.5 sq.m.	55—00
	(c) For every addl. 2.5 sq.m or less	55—00
8	Non-illuminated advertisements suspended across streets:—	
	(a) For a space up to 1 sq m.	10—00
	(b) For a space over 1 sq.m. and up to 2.5. sq.m.	16—00
	(c) For every addl. 2.5 sq.m. or less	16—00
	N. B.—The tax on item 8 will be in addition to the space which will be chargeable according to the scale to be determined by the Chief Officer.	
9	Non-illuminated advertisement hoardings standing blank but bearing the name of the advertiser or with the announcement "To be let" displayed thereon:—	
	(a) For a space up to 1 sq.m.	5—00
	(b) For a space over 1 sq m. and up to 2.5 sq. m.	8—00
	(c) For every addl. 2.5 sq m. or less	8—00
10	Permission to auctioners to put up not more than two boards of reasonable size advertising each auction sale, other than those in the premises where the auction is held, one on a prominent site in the locality and one on Municipal lamp-post.	100—00 including the rent for exhibiting the board on a Municipal lamp-post.

Any inhabitants of the Municipality objecting to the imposition of the said tax or to the amount or rate proposed, or to the classes of property to be made liable thereto or to any exemptions proposed, may, within one month from the publication in the Official Gazette of this notice, send his/her objection or suggestion in writing to the Municipal Council, for consideration.

S. T BHAT,
Chief Officer, T.M.C.

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